



General Assembly

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Proposed programme budget for the biennium 2000–2001

Part XII Staff assessment

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* The present document contains section 32 of the proposed programme budget for the biennium 2000–2001. The complete proposed programme budget will subsequently be issued in final printed form as *Official Records of the General Assembly, Fifty-fourth Session, Supplement No. 6 (A/54/6/Rev.1)*.



Part XII

Staff assessment

Section 32

Staff assessment

(Thousands of United States dollars)

	1996-1997 expendi- tures	1998-1999 appropri- ations	Resource growth		Total before recosting	Recosting	2000-2001 estimates
			Amount	Percentage			
Staff assessment	345,712.4	314,746.6	1,289.6	0.7	316,036.2	6,163.1	322,199.3

32.1 In accordance with the budgetary procedures of the United Nations, provision is made on a gross basis under the expenditure estimates for assessable emoluments of its staff members other than post adjustment payments. The salary and related emoluments of United Nations staff members are subject to the assessment rates in regulation 5.2 of the Staff Regulations of the United Nations as amended by the General Assembly, in annex U to its resolution 55/209 of 18 December 1999. To facilitate comparability with the work programme and budget proposals of other organizations of the United Nations system, the staff costs are determined as staff assessment under the various sections of expenditure of the proposed programme budget. The difference between gross and net emoluments is expressed as a global amount under the present section of expenditure.

32.2 Amounts withheld in the form of staff assessment are revenue to the Organization, which, to the extent not otherwise disposed of by specific resolution of the General Assembly, is credited to the Tax Equalization Fund for the purposes envisaged in Assembly resolution 975 A (X) of 15 December 1955. Accordingly, the amount requested under this section is also included in income section 1, Income from staff assessment.